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**IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

**UNITED STATES OF AMERICA and
MARK CLAYBROOKS, Revenue
Officer,**

Petitioners,

v.

MICHAEL FAGAN,

Respondent.

Case No. C-07-5844-EDL

**STIPULATION TO DISMISS
AND [proposed] ORDER**

It is hereby stipulated by and between petitioners and respondent, through their undersigned counsel, that this matter be dismissed, each to bear their own costs and attorneys' fees.

JOSEPH P. RUSSONIELLO
United States Attorney

/s/ Allan Miles
ALLAN MILES
Attorney for Michael Fagan

/s/ Thomas Moore
THOMAS MOORE
Assistant United States Attorney
Tax Division
Attorneys for Plaintiff

PURSUANT TO STIPULATION, IT IS SO ORDERED.

Dated: _____

UNITED STATES MAGISTRATE JUDGE